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GOVERNOR

STATE OF MICHIGAN  
MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY  
LANSING

MICHAEL R. DEVOS  
EXECUTIVE DIRECTOR

December 28, 2006

TO: Owners & Management Agents of Tax Credit Properties  
FROM: Sherri Davio, Compliance Manager  
SUBJECT: 2006 Year End Reporting

The annual compliance certifications for LIHTC developments (all developments with tax credits including, but not limited to MSHDA Direct Lending, Section 8, Section 236, and RHS) must be received by MSHDA no later than Thursday, February 1, 2007.

The following is a list of forms that must be completed to fulfill the annual compliance certification requirements for the Compliance Year Ended (CYE) 12-31-2006. The documents listed below can be downloaded from MSHDA's web site at [www.michigan.gov/mshda](http://www.michigan.gov/mshda). (Click on "Property Managers", tab on the left side, then "Compliance for Rental Housing", then "Forms", then "Year End Reports".)

#### **NO CREDITS CLAIMED OR WILL BE CLAIMED AS OF 12/31/06**

If tax credits have not yet been claimed and will not be claimed for 2006, the owner must submit only the First Year Credit Statement form indicating that credits will not be claimed for 2006.

#### **PROPERTIES THAT HAVE CLAIMED CREDIT FOR 2006 AND/OR PRIOR YEARS**

If tax credits have been claimed in prior years or are being claimed for 2006, the owner must submit the following forms.

- Owner Certification (Revised December 2006) – This form was revised to include a question regarding Hurricane Katrina and to add current owner and management agent contact information.
- Utility Allowance Documentation form

#### **FIRST YEAR CREDIT CLAIMED FOR 2005 OR 2006**

The following additional forms must be submitted if credit was claimed for 2005 or will be claimed for 2006.

- First Year Credit Statement
- Common Area Unit Designation Statement
- First Year's IRS Forms 8609 (**with Part II completed**)

## **TENANT DATA COLLECTION**

All tenant data must be submitted via MSHDA's on-line data collection system, MITAS. MSHDA has changed the annual collection of tenant data to an event driven collection. When an event occurs (move-in, move-out, recertification, etc), data related to the event must be entered into MSHDA's web application. All tenant activity must be entered into the on-line system on a real time basis

There are two methods available for entering tenant data using the on-line system. One is to manually enter tenant data. The other method is to use a "csv" file format and upload the information. Instructions for both methods are located on the website at [http://www.michigan.gov/mshda/0,1607,7-141-8002\\_34213---,00.html](http://www.michigan.gov/mshda/0,1607,7-141-8002_34213---,00.html).

All forms outlined above must be submitted to MSHDA, Compliance Monitoring at 735 E Michigan Ave, P.O. Box 30044, Lansing, MI 48909 to the attention of Cassandra Brown and received no later than Thursday, February 1, 2006.

If you are unable to access MSHDA's forms, on-line system for data collection, or have any other questions regarding the year-end reporting requirements, please contact Cassandra Brown at [browncas@michigan.gov](mailto:browncas@michigan.gov).